

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

BETTY J. TAYLOR EL,

Plaintiff,

Case No. 14-12365

v.

Paul D. Borman
United States District Court

U.S. GOVERNMENT, ET AL.,

Defendants.

OPINION AND ORDER (1) DENYING PLAINTIFF'S OBJECTIONS; (2) ADOPTING THE
MAGISTRATE JUDGE'S REPORT AND RECOMMENDATION; AND (3) DISMISSING
PLAINTIFF'S COMPLAINT FOR LACK OF SUBJECT MATTER JURISDICTION

On August 20, 2015, Magistrate Judge Anthony P. Patti issued a Report and Recommendation in favor of dismissing Plaintiff's June 17, 2014 complaint for failure to plead as required by Fed. R. Civ. P. 8(a)(1), show cause as directed by April 30, 2015 Order, or otherwise demonstrate that the Court had subject matter jurisdiction. (ECF No. 17, Report and Recommendation.) Thereafter, Plaintiff filed objections to the Report and Recommendation. (ECF No. 18.) Pursuant to Federal Rule of Civil Procedure 72(b) and 28 U.S.C. § 636(b)(1), the Court conducts a de novo review of the portions of the Magistrate Judge's Report and Recommendation to which a party has filed "specific written objections" in a timely manner. *Lyons v. Comm'r Soc. Sec.*, 351 F. Supp. 2d 659, 661 (E.D. Mich. 2004).

In the instant action, Plaintiff filed the present action *pro se* against Defendant U.S. Government, Wayne County and Wayne County Treasurer on June 17, 2014. (ECF No. 1.) Plaintiff sought to "adjust" her account "or give back the instrument" and attached copies of what appears to be a \$26,000 check made payable to the Wayne County Treasurer and what

purports to be a Statement of Account for various Detroit properties. Plaintiff appears to be challenging the balance of property taxes owned on these specific properties. Defendants Wayne County and Wayne County Treasurer answered the Complaint and filed affirmative defenses alleging, inter alia, that this Court lacked proper subject matter jurisdiction over the action. (*See* ECF No. 11.)

Thereafter, the Magistrate Judge issued a show cause on April 30, 2015 directing Plaintiff to show cause why the case should not be dismissed for lack of subject matter jurisdiction. (ECF No. 15.) Plaintiff filed a response to the show cause on May 14, 2015. (ECF No. 16.) On August 20, 2015, the Magistrate Judge issued a Report and Recommendation finding that Plaintiff had responded primarily with “incomprehensible gibberish,” but to the extent a coherent argument was made it was irrelevant to the issue of proper subject matter jurisdiction. (*See* ECF No. 17, at 7.) Significantly, the Magistrate Judge found that Plaintiff’s request to adjust her tax account ran afoul of 28 U.S.C. § 1341, which prohibits a district courts from “enjoin[ing], suspend[ing] or restrain[ing] the assessment, levy or collection of any tax under State law...” The Magistrate Judge concluded that Plaintiff had failed to comply with the Order to show cause and had failed to identify a valid jurisdictional basis for the case to proceed and accordingly recommended dismissing Plaintiff’s complaint without prejudice.

Plaintiff then filed instant objections to the Magistrate Judge’s Report and Recommendation. Upon review, the Court finds that Plaintiff’s objections are merely restatements of the same arguments previously presented to the Magistrate Judge. An “objection” that does nothing more than disagree with a magistrate judge's determination, “without explaining the source of the error,” is not considered a valid objection. *Howard v.*

Sec'y of Health and Human Servs., 932 F.2d 505, 509 (6th Cir.1991). Additionally, the Court finds that Plaintiff's objections generally lack coherency and are frivolous on their face.

Moreover, Plaintiff's objections fail to set forth any valid basis for subject matter jurisdiction.

Having conducted a *de novo* review of the parts of the Magistrate Judge's Report and Recommendation to which valid objections have been filed pursuant to 28 U.S.C. § 636(b)(1), the Court DENIES Plaintiff's objections to the Report and Recommendation (ECF No. 18); ADOPTS the Magistrate Judge's Report and Recommendation (ECF No. 17); and DISMISSES Plaintiff's Complaint for lack of subject matter jurisdiction.

IT IS SO ORDERED.

s/Paul D. Borman
PAUL D. BORMAN
UNITED STATES DISTRICT JUDGE

Dated: March 21, 2016

CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the foregoing order was served upon each attorney or party of record herein by electronic means or first class U.S. mail on March 21, 2016.

s/Deborah Tofil
Case Manager